

JUDGE SAND

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

CV 08-6968

6968

THE LINCOLN NATIONAL LIFE INSURANCE
COMPANY,

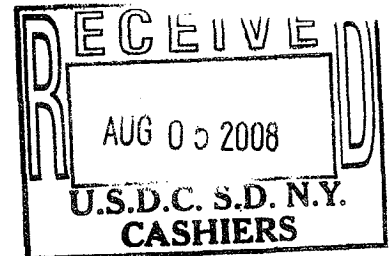
Plaintiff,

v.

HENRY COHEN, as Trustee of
The Shirley Friedberger Irrevocable Insurance
Trust, and WENDY TITTEL, as Beneficiary of
The Shirley Friedberger Irrevocable Insurance
Trust,

Defendants.

Case No.:



RULE 7.1 DISCLOSURE STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, Defendant, The Lincoln National Life Insurance Company ("Lincoln")¹, by and through its undersigned attorneys, hereby submits its Disclosure Statement and represents as follows:

1. Lincoln is a nongovernmental corporate party.
2. Lincoln is a subsidiary of Lincoln National Corporation, a publicly traded company (NYSE).
3. No publicly traded corporation holds 10% or more of Lincoln's stock.

DRINKER BIDDLE & REATH LLP

A handwritten signature in cursive script, appearing to read "Katherine L. Villanueva".

Dated: August 4, 2008

Katherine L. Villanueva (KH5283)
140 Broadway, 39th Floor
New York, NY 10005
(212) 248-3140

¹ The Lincoln National Life Insurance Company, the plaintiff in this action, is a successor by merger to Jefferson-Pilot Life Insurance Company.